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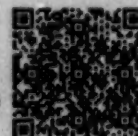
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High-level segment**Implementing the post-2015 development agenda: moving
from commitments to results****Report of the Secretary-General***Summary*

The 2030 Agenda for Sustainable Development reflects a paradigm shift in development and international cooperation with consequent implications for its implementation and the delivery of results. Fundamental principles for its implementation include those of universality, policy integration and leaving no one behind. The present report, provided in response to Economic and Social Council decision E/2015/203 and General Assembly resolutions 61/16 and 68/1, discusses the steps that could be taken to ensure a strong start in the implementation of the 2030 Agenda. It emphasizes the central role of national ownership in achieving the Sustainable Development Goals and the need for aligning existing policies and plans for sustainable development with the 2030 Agenda on the basis of the localization of the Goals and targets, increased policy integration and enhanced capacities for evidence-based and data-driven decision-making. Emphasis is also given to the complementary support of a revitalized global partnership for national efforts and the need for transformative shifts and innovation to mobilize the means of implementation. The United Nations will need to lead by example by improving system-wide coherence and mainstreaming the principles and objectives of the 2030 Agenda into policies and programmes at all levels. The Economic and Social Council system will enhance its contribution to the advancement of sustainable development by promoting global norms, building a shared knowledge base, providing policy recommendations and supporting a coherent, inclusive follow-up and review of the 2030 Agenda.



I. Introduction

1. The 17 Sustainable Development Goals and related targets of the 2030 Agenda for Sustainable Development came into effect on 1 January 2016. Between now and 2030, the new Goals will apply universally to all countries. Governments, working with partners from all segments of society, will mobilize efforts to advance sustainable development, alongside global efforts to build peace and security and promote respect for human rights.
2. The 2030 Agenda reflects a paradigm shift in development and international cooperation. It builds on the experiences of the Millennium Development Goals, with a sharpened focus on reducing inequalities and on the interrelated nature of the economic, social and environmental dimensions of sustainable development. It prioritizes efforts by all actors to contribute to progress through partnerships, on the basis of a spirit of strengthened international and intergenerational solidarity.
3. The 2030 Agenda will be implemented according to each country's own sustainable development policies and plans and will be supported by a revitalized global partnership. It is a global road map for the next 15 years and will be bolstered by the policies and actions contained in the Addis Ababa Action Agenda.
4. As attention shifts to the implementation of the 2030 Agenda, the strong political will and commitment that drove consensus on its adoption will need to be translated into concrete action and sustained. Implementation plans should already be in progress, with the contributions of citizens incorporated into their design and critical milestones identified for assessing results.
5. Moving from commitments to results successfully offers myriad opportunities to consider new tools and approaches for sustainable development, yet will be a formidable task. Such opportunities include enhanced connectivity, the spread of new technologies and scientific advances, as well as large flows of information, resources and people. These developments can be leveraged in positive ways but, if poorly managed, can exacerbate challenges and weaken implementation.
6. Implementation occurs against a backdrop of an increasingly complex international context defined by several trends that require systemic responses. With regard to the economic dimension, policymakers are confronted with the need to stimulate investment and revive global growth in the face of persistent macroeconomic uncertainties, low commodity prices, sluggish trade growth, stagnant investment and a slowdown in productivity growth. Economic slowdown in many developing economies could hamper poverty eradication.
7. With regard to the social dimension, while poverty has declined dramatically around the world and health care and educational opportunities are better than ever before, progress has been uneven. Gender inequality continues to be pervasive and, across countries, large gaps remain between the life outcomes and opportunities of the poorest and richest and between rural and urban areas. Gaps in global progress are especially apparent in countries affected by increasingly protracted conflict or crises.
8. With regard to the environmental dimension, damaged ecosystems and climate change are undermining and, in some cases, reversing progress. For example, in the absence of improved ecosystem management, it is estimated that the increased demand for and unsustainable use of water will lead to a 40 per cent global water

shortage by 2030.¹ At the same time, and for the first time in 20 years except for 2009, global energy-related carbon emissions experienced no growth in 2014. This suggests that economic growth and carbon emission growth can be delinked as long as appropriate policies and adequate investment are available and applied meaningfully.

II. Scope and implications of the 2030 Agenda for Sustainable Development

9. Given the wide scope and level of ambition outlined in the 2030 Agenda, implementation should begin on a solid footing. If concerted action is not taken in the initial years of the 2030 Agenda, it will be difficult to achieve all Sustainable Development Goals and targets by 2030. The expectations of citizens around the world are high. This is especially true for the poorest and for people living in developing countries, in particular African countries, least developed countries, small island developing States and landlocked developing countries, as well as in conflict-affected and post-conflict countries, for which success is a critical matter.

10. The Sustainable Development Goals address the unfinished business of the Millennium Development Goals and expand the notion of development. Major policy and institutional shifts are critical for responding to the 2030 Agenda. The key guiding principles of universality, policy integration and leaving no one behind will have major implications for the work of all actors at all levels, in particular the need to think innovatively about how and with whom they work in pursuit of sustainable development.

A. Leaving no one behind

11. A key lesson of the Millennium Development Goals has been that sustainable development cannot be achieved without the eradication of poverty in all its dimensions. The changing profile of poverty and rising inequality within and among countries have also emerged as challenges. The 2030 Agenda has responded to those challenges by committing States to defeating the “tyranny” of poverty, leaving no one behind in the process and endeavouring “to reach the furthest behind first”. It also emphasizes the importance of intergenerational equity by prioritizing the protection of the planet for present and future generations.

12. Reaching the furthest behind first presupposes that those have been identified and that the economic, social and environmental threats that they face are understood and factored into strategies to build resilience. This challenges conventional development approaches and creates a new, significant demand on capacities for data generation and management.

13. Poverty is the most salient expression of vulnerability and the greatest obstacle to reducing inequality of outcomes, opportunities and capabilities. The lives and livelihoods of the poorest are the most vulnerable to short-term shocks, which affect

¹ 2030 Water Resources Group, *Charting our Water Future: Economic Frameworks to Inform Decision-Making* (2009).

livelihoods and well-being. As a result, the poorest rely on the efficient provision of social services to cope with crises.

14. The achievement of Sustainable Development Goal 10 on reducing inequality within and among countries will require focusing on structural inequalities that determine poverty and vulnerability within societies. Policies need to be designed to address the multidimensional aspects of inequality and must also take into account vulnerabilities caused by environmental factors, including climate vulnerability, and their potential to exacerbate inequality. This requires more innovation to reach marginalized groups, facilitated by knowledge and information-sharing among States and partners.

15. Inequalities among countries will require multilateral institutions to be engaged effectively in developing countries, in particular least developed countries, small island developing States, landlocked developing countries, African countries and conflict-affected and post-conflict countries. It is in those countries that barriers to the achievement of the Sustainable Development Goals are potentially the highest.

16. An analysis carried out by the United Nations Conference on Trade and Development (UNCTAD) has shown that achieving the Sustainable Development Goals in the least developed countries will require a rate of structural transformation comparable to that in the most economically successful developing countries in recent years, with poverty reduction rates even faster than that of China. In the poorest countries, national efforts will need to increase dramatically in areas such as secondary education, electricity supply and sanitation to reach the Goals by 2030. Such a transformation in the countries furthest behind will not be possible without official development assistance, development cooperation and strategic partnerships in key sectors.

17. Efforts to leave no one behind could benefit from results-based frameworks that measure the outcomes of sustainable development policies and their impact across different groups. Such frameworks ensure that information critical for decision-making and course correction is fed into the development of policies and programmes. To be effective, measuring outcomes will need to look beyond averages by examining multidimensional measures of poverty and deprivation. Essential means for doing this include better disaggregated data, an improved knowledge base of the impact of multiple forms of discrimination on the rights of different groups, and appropriate responses through laws, policies, programmes and fostering change in social attitudes.

B. Embracing universality

18. One of the most transformative aspects of the 2030 Agenda is its universality, which spreads the responsibility for delivering results among all countries. This is faithful to the United Nations founding principle that countries should cooperate as equal partners in pursuit of development, peace and security and human rights.

19. States and non-State stakeholders alike will need to recognize the increasing interdependence of the actions they take on sustainable development and their impact. National policies will need to be tailored to overcome specific constraints and enhance synergies in each country's context. States should also minimize

unintended effects of policy choices on other countries and look to identify positive synergies within countries and regions as well as globally. For example, the use of fossil fuel subsidies amounted to \$493 billion worldwide in 2014, more than four times the value of global subsidies to renewable energy, encouraging carbon-heavy energy development and contributing to climate change and environmental degradation.²

20. Developed countries have an important role to play in achieving the Sustainable Development Goals at the national level. They are equally committed to pursuing the Goals as all other countries and are expected to take the lead in some key areas of implementation, such as ensuring sustainable consumption and production patterns.

21. Developed countries will also need to enhance policy coherence for implementation. Some are well advanced in preparing for the implications of the 2030 Agenda on their domestic policies. Policy coherence will also require strengthened assurance that national and international policies do no harm to sustainable development progress. Working in collaboration with multilateral institutions, including the United Nations, developed countries can support the global partnership by ensuring that implementation efforts are targeted especially towards complex global and national challenges.

22. Policy coherence is also critical for taking advantage of synergies between the implementation of the 2030 Agenda at the national level and the commitments made under the Paris Agreement on climate change adopted at the twenty-first session of the Conference of the Parties to the United Nations Framework Convention on Climate Change. These are strongly interconnected as actions to avert climate change are an integral part of efforts to achieve sustainable development. There is also an opportunity to take advantage of mutually reinforcing policies and investments in energy, transport, infrastructure and other productive sectors, including through climate change mitigation and adaptation, as well as disaster risk reduction, management and resilience building.

C. Promoting policy integration

23. In the 2030 Agenda, emphasis is placed on the cross-cutting and systemic nature of the challenges and opportunities involved in achieving a higher, more complex level of integration. Within the 2030 Agenda, integration is a basic principle for implementation. It lies at the heart of the concept of sustainable development, which posits that actions across different sectors can be mutually reinforcing rather than stand-alone or competitive in effect. In practice, however, policy integration does not always present straightforward choices for policymakers.

24. Climate change, for example, threatens ecosystems and the livelihoods that they provide, as well as the level and stability of food production from agriculture. This poses a major challenge to achieving the Sustainable Development Goals related to ending hunger and poverty, as poor people depend heavily on ecosystems and agriculture and stand to be severely affected by climate change. Those challenges need to be addressed simultaneously, requiring a focus on longer-term outcomes and well-coordinated action across multiple policy domains.

² International Energy Agency (2014) World Energy Outlook.

25. Arguably, mechanisms and methodologies for policy integration have not kept pace with current thinking on policy integration. This is true for all countries and is a particular challenge in developing countries with limited capacities. African countries performed well on mainstreaming the Millennium Development Goals into their development planning frameworks, but faced challenges in exploiting synergies across the those Goals and the related targets. This reflects in part the universal challenge of policy integration, but also the importance of technical capacity for analysing the interlinkages among development sectors.³ At the same time, there are many countries making progress on policy integration in Africa and elsewhere by working on nexal approaches to issues such as water, energy and food.

26. Policy integration requires effective and accountable institutions, capable of adaptation and coordination across ministries and sectors. Countries from across the development spectrum will be, or have been, setting up new or reformed institutional mechanisms to support a more integrated approach to implementation. Everywhere, there is a need for actions to ensure that public institutions are responsive to the needs of citizens and are transparent, accountable and free of corruption.

27. Experience gained with the implementation of national sustainable development policies has demonstrated the benefits and efficiency gains that can be achieved when working in an integrated manner across sectors and through a development planning process. Policy integration can also ensure that cross-cutting issues that frequently do not have a clear institutional “home”, such as gender equality and disaster risk resilience, are fully taken into account.

28. There are positive examples from countries that have used integrated approaches for sustainable development and corresponding institutional arrangements. There are various mechanisms and tools for facilitating policy integration for the implementation of the Sustainable Development Goals. For example, more than 100 countries created a national council on sustainable development after the Earth Summit held in 1992, and these could be strengthened and built upon for national coordination and integration of the three dimensions of sustainable development.

29. Good practices have also emerged from countries’ early endeavours to align efforts made at the national level towards achieving the Sustainable Development Goals, such as the creation of interministerial and inter-agency groups or oversight mechanisms housed within the office of the president or of the prime minister. A common feature of these examples is a broad enabling environment within public institutions that encourage policy integration among implementing partners. This facilitates integrated planning, implementation and monitoring and allows for targets to be met, costs to be reduced and effectiveness to be increased.

III. Moving from commitments to results at the national level

30. The implementation of the 2030 Agenda and its follow-up and review will be country-based, complemented by regional and global actions. Countries will need to

³ Economic Commission for Africa, African Union, African Development Bank and United Nations Development Programme, *MDG Report 2015: Lessons Learned in Implementing the MDGs* (2015).

review policies, plans and institutional arrangements to identify gaps between the Sustainable Development Goals and related targets and means of implementation available at the national level. Those gaps that are wider and more difficult to overcome should benefit from increased and more effective partnerships and development cooperation. Member States have also emphasized the indivisibility of the 2030 Agenda, with countries pursuing the Agenda comprehensively, rather than picking and choosing Goals and targets to achieve, while also bearing in mind their own specific needs and priorities.

31. Developing countries have a good start on implementation in the sense that many of them have well developed policies and practices in place for achieving sustainable development. In acknowledgement of the universality of the 2030 Agenda, some developed countries have begun reviewing strategies and adjusting their institutions. The national voluntary reviews of the 2016 high-level political forum on sustainable development, under the auspices of the Economic and Social Council, will provide an important opportunity for countries, developed and developing alike, to report on their integration of the Sustainable Development Goals into national strategies and share lessons from early implementation efforts.

A. Mapping policies and plans to the 2030 Agenda

32. Countries are currently developing national responses to implement the 2030 Agenda. To ensure coherence and avoid duplication or fragmentation, they are expected to build on existing development strategies and mainstream the Sustainable Development Goals into policies and programmes. A first useful step would be an assessment by countries of how well existing national and local development plans and sectoral strategies are aligned with the 2030 Agenda. This should be done with reference to both the content and ambition of the Goals, laying the foundation for adapting national actions, as needed, in ways that meet both national development priorities and the global commitments reflected in the 2030 Agenda. The mapping could also lead to the establishment of national baselines and gap analyses, which will be critical for ensuring an effective follow-up and review of progress with meeting the Goals at the national level.

33. This process of adaptation will allow countries to define how they approach the implementation of an integrated, indivisible development Agenda, while building on their own experiences and policy frameworks to integrate the principles and targets of the Sustainable Development Goals. The overall emphasis should be on building upon, adapting and strengthening existing frameworks. This will internalize the immense progress that has been made in many developing countries in pursuit of sustainable development.

34. There is also the possibility that the breadth of commitments made as part of the 2030 Agenda could entice countries to first pursue only those Sustainable Development Goals that are closest or easiest to reach. While that approach should not be discounted as part of a broader strategy for achieving all the Goals, it does expose countries to the risk that Goals-related actions could target population groups that are quick to respond to interventions, raising issues of equity. Special efforts will be needed in areas that would otherwise be bypassed for reasons that may include cost, complexity and other factors to ensure that the commensurate

resources, human, institutional, financial and other, are mobilized for achieving the Goals.

35. Given how priorities can differ at the national, subnational and local levels, it will be important for countries to continue to engage citizens and local communities to translate the commitments of the 2030 Agenda into national and subnational policy dialogues, legislation and budgetary decisions. Emphasis should be placed on communicating the Sustainable Development Goals and raising awareness of the universality of the 2030 Agenda to ensure full understanding and ownership among all actors. Taking a bottom-up approach to national implementation can help to translate the 2030 Agenda into local and national development plans and harmonize local development actions among public and private development partners. Such an approach could also take into account structural inequalities, cultural differences and other forms of local variation that could pose challenges to inclusive planning and implementation.

36. The engagement of local actors, including public officials, civil society, parliamentarians and citizens, throughout the policy cycle can ground implementation in people's reality. In this way, globally shared aspirations can guide well-informed policy and budget decisions as well as international development cooperation. Multi-stakeholder engagement will be much more effective when informed by the contribution of local academia and knowledge producers, as well as other stakeholders, such as local private sector actors and civil society organizations.

B. Localizing the Sustainable Development Goals and targets

37. The Sustainable Development Goal targets will also need to be "localized" within countries. The targets were formulated as global targets to be achieved through the combined effect of progress in all countries, but with sufficient flexibility to allow countries to adapt them to their own goals, benchmarks, indicators and targets on the basis of their unique national conditions. Each Government will also decide how those targets should be incorporated into national planning processes, policies and strategies as a critical step towards achieving the Goals.

38. National target-setting needs to be based on a sound understanding of the types of targets on sustainable development objectives that countries already have in place and of the extent to which they are aligned with global targets. Countries may need to find the appropriate balance between ambition and realism when setting their national targets. A feasible, effective framework for evaluating national progress on the 2030 Agenda is also very important for its success.

39. A global indicator framework for monitoring progress with achieving the Sustainable Development Goals has been devised through a country-led, open, inclusive and transparent process. The Statistical Commission of the United Nations agreed in March 2016 on a proposed framework of 230 indicators as a practical starting point, which could be refined as needed. Those indicators are intended for a global follow-up and review and, therefore, additional or, in some cases, different indicators may need to be developed for monitoring at the regional, national and subnational levels. Member States have agreed to treat the global, regional, national and subnational indicators as "living" frameworks, subject to technical refinements.

40. Although this framework is a promising driver of localization of the 2030 Agenda, Member States have acknowledged that its implementation would require significant efforts to strengthen national statistical capacities for data production, analysis and dissemination in many countries. Those efforts will also require significant investments to develop, facilitate and maintain the necessary improvements and innovations of national statistical systems.

C. Creating an enabling environment

41. Commitments arising from multilateral agreements can sometimes be perceived as reducing autonomy in the national policymaking sphere. In acknowledgement of this, the 2030 Agenda explicitly recognizes the need for the individual policy space of countries for ensuring implementation. The 2030 Agenda should serve as an important overarching framework for national efforts towards poverty eradication and sustainable development.

42. Given the interrelated nature of the Sustainable Development Goals and the inextricable links among the three dimensions of sustainable development, countries will need the policy space to assess challenges and evaluate trade-offs and synergies in the context of their own priorities. Policy prioritization should be delinked as much as possible from donor priorities, in keeping with the principle of national ownership of Goal implementation.

43. Macroeconomic stability and increased domestic economic resilience are critical for making progress on the Sustainable Development Goals. In setting monetary and fiscal policies, all countries will need to find an appropriate balance between flexibility and the rules governing actions in those spheres. Developing countries will need to create and strengthen capacities for assessing the synergies and trade-offs in the range of fiscal policies and tools and exploring options to improve the composition and effectiveness of public spending and investment for achieving the Goals. Such policies and tools could include the strengthening of fiscal institutions, an increase in efficiencies, where possible, the pursuit of appropriate tax policies, a review of subsidy policies and an assessment of borrowing needs.

44. An effective enabling environment for sustainable development should also be facilitated through good governance and the rule of law. Good governance at any level is responsive and accountable and engages people in the processes of priority setting, policymaking, implementation, follow-up and review. By including people in those processes, Governments can ensure that needs have been accurately identified and solutions for addressing them are forged. Enabling such a process requires access to information and mechanisms for people to engage with their Governments, public institutions and multi-stakeholder partnerships in fair and inclusive ways.

45. Transparent governance requires accountability, which necessitates effective oversight. Having an appropriate institutional framework for public audit activities can ensure that inputs, such as public expenditure, contribute to desired outputs in line with the Sustainable Development Goals. Therefore, supreme audit institutions will continue to be important actors in tracking progress and ensuring the efficient use of resources across all levels of government. In addition, broad-based participatory monitoring and accountability have been identified as important tools

for implementing the 2030 Agenda. Mechanisms for ensuring participatory monitoring and accountability need to be more than mere platforms for discussion; they should also promote mutual learning and mobilization for accelerated action.

46. Making sure that all citizens, including those who are often marginalized, are included in all aspects of development fulfils their human rights to participation and inclusion. Enabling such participation can give a sense of hope and purpose and mobilize effective action. A number of innovative approaches have shown success at the national level, including the use by Zambia of "M-WASH", a mobile and web-based monitoring, evaluation and reporting system that reaches 1.7 million people and focuses on water and sanitation services, and the use by Thailand of the iMonitor application, which tracks and evaluates the delivery of HIV services and reports discrimination against HIV-positive people in the workplace.

2016 online discussion on moving from commitments to results

A global online discussion on the main theme of the 2016 session of the Council was co-organized by the Department of Economic and Social Affairs of the United Nations and the United Nations Development Programme from 29 February to 25 March 2016. The discussion engaged over 6,600 experts from civil society, the private sector, academia and the United Nations system, representing 177 countries, on their ideas and recommendations for the implementation of the Sustainable Development Goals. A full summary of the discussion will be released as a conference room paper for the high-level segment of the Economic and Social Council in July 2016. Some key highlights from the discussion included:

- **Scope and implications.** Many contributors highlighted the challenge of taking a holistic, integrated approach for implementing the Millennium Development Goals, noting that the demand for integration will be even greater under the 2030 Agenda. To this end, developing countries would benefit from policy coherence and support from partners as they try to balance existing national priorities and capacities with the demands of the Sustainable Development Goals and a growing diversity of development actors and initiatives. One of the specific areas identified for improvement was the need for a better integration of development planning and budgeting. It was proposed that the United Nations development system help to build the capacities of countries to adopt and strengthen integrated approaches to development management, covering all stages of the policy cycle.
- **National implementation.** Contributors acknowledged that the Sustainable Development Goals needed to be localized and translated into results at the local level, which begins by assessing the degree of alignment of existing national policies and programmes with the 2030 Agenda. Participants also noted that, to achieve the Sustainable Development Goals, there must be a scaling up of partnerships in support of country-led plans, including with local partners that often serve as an important link to groups that might be difficult for Governments to reach.

Multi-stakeholder engagement was recognized as imperative, with many discussants calling for a greater engagement of women and youth. Respect for cultural norms and values and tapping into diverse sources of indigenous and local knowledge were also pointed out as solutions to development challenges. The United Nations should pursue a strong agenda of policy advocacy and follow a mutually accountable process, while respecting national ownership.

- **Follow-up and review.** As further support for inclusive and equitable development, contributors emphasized the importance of participatory approaches in tracking progress that involved citizens and stakeholders, including through contributing to the evidence base with appropriate and relevant data. It will be important that data should be open and accessible to all users in order to review trends and challenges to the achievement of the 2030 Agenda. One contributor provided an interesting example of a mobile messaging service for collecting feedback and data from citizens. Responses provided by citizens through that service were analysed in real time and mapped at a district or state level, with data used to inform programmes, policy and strategic decision-making.

D. Evidence-based decision-making and tracking progress

47. In order to deliver results on the Sustainable Development Goals effectively, countries will need to apply evidence-based decision-making, track progress and adjust course as needed. This approach will benefit from the incorporation of evaluation methodologies into all stages of development planning, implementation and the review and development of appropriate data sets.

48. The Millennium Development Goals helped to influence discussions on global development by orienting national and multilateral efforts towards outcomes and results that could be measured by States and the international community. They focused attention on outcomes in a range of key development sectors (poverty, health, education and gender equality) and, as a result, budgets and other resources could be mobilized and evaluated to assess progress. This contributed to strengthening the evidence-based approach to sustainable development policy formulation and provided guidance for how normative commitments could be translated into actionable solutions.

49. Monitoring and evaluating progress towards achieving the Goals and targets on the basis of data and statistical analysis on a periodic basis will help to ensure a systematic approach to determining the relevance, efficiency and effectiveness of policies and programmes. Yet determining causality as part of an impact assessment is not always straightforward. Policy processes are generally complex and context-specific, making attribution difficult. Innovative practices will be needed in evaluating progress across the range of the Sustainable Development Goals, as will sufficient investment in building the capacities to do so at the national level. Additional research and cooperation to develop innovative monitoring and

evaluation methods could focus on issues, such as marine pollution, that have already been identified by Member States as difficult to track and assess.

50. Careful consideration of initial conditions and constraints will be important in determining what interventions and strategies can produce the best outcomes possible. Differentiated approaches to supporting and evaluating progress are therefore imperative. For countries close to achieving specific targets, it may be useful to focus on persistent gaps in resources or capacities that may limit full achievement. For those countries and regions that are furthest from the target, taking a broad-based approach to implementing and monitoring the pace of progress relative to their baselines will be a useful measure of performance. The policy cycle must constantly adjust to incorporate new information from monitoring and assessment exercises and to avoid repeating the same mistakes.

IV. Delivering results through a revitalized global partnership

51. Although national Governments have the primary responsibility for meeting the commitments made under the 2030 Agenda, all actors have important roles to play in their achievement. Achieving results will require a revitalized Global Partnership for Sustainable Development.

52. One perceived shortcoming of the Millennium Development Goals was the absence of strategies or pathways for implementation, including the type and level of resources needed for supporting their achievement. The 2030 Agenda has internalized this lesson, as reflected in Sustainable Development Goal 17 on revitalizing the Global Partnership for Sustainable Development and the targets on the means of implementation under each Sustainable Development Goal. A critical step to unlocking these resources is ensuring that all partners understand that investment in support of sustainable development objectives is a win-win proposition for all. The Addis Ababa Action Agenda is an integral part of the 2030 Agenda and provides concrete policies and actions to support its implementation.

53. To achieve the Sustainable Development Goals, substantial investment will be required in both developing and developed countries. This agenda requires the mobilization of significant resources, estimated to be in the trillions of dollars. However, many of those resources already exist and need to be mobilized from domestic and international sources, as well as from the public and private sectors.

54. Long-term investment, including foreign direct investment, is needed in critical sectors, such as sustainable energy, infrastructure, transport and information and communications technology. This is especially true in developing countries. Reforms in foreign direct investment policies could be encouraged through the creation of new agreements on the basis of investment principles that foster sustainable development.

55. Intellectual property rights systems are intrinsically linked to the 2030 Agenda because of the contribution that they make to a country's innovative sectors and the investment that they generate in research and development. A balanced and effective intellectual property system is a key element of an enabling environment to support technology adoption and innovation for sustainable development. In this realm, the flexibilities that are part of the intellectual property system are an important tool to be considered by States, for example in the public health sector.

56. Official development assistance will be necessary to help countries most in need to achieve sustainable development. Efforts will be needed to ensure that such assistance is delivered in the relevant form and to sectors most appropriate for public, concessional finance. Given the potential of official development assistance to benefit the poorest, special attention should be given to new challenges that could exacerbate the need for external financing of least developed countries.

57. The Addis Ababa Action Agenda also broadens the discussion of resources available through international public finance. In particular, it emphasized the growing need for more effective international tax cooperation as part of efforts to mobilize resource. Tax evasion and avoidance have increasingly been shown to divert significant domestic resources from sustainable development objectives. For example, UNCTAD estimates that \$100 billion of annual tax revenues are lost by developing countries as the result of tax avoidance by multinational enterprises.⁴

58. While financing needs for sustainable development are great, the means of implementation go far beyond financial resources. The Global Partnership should use trade, investment, technology, finance and other enablers to contribute towards national efforts on sustainable development. This includes important means of implementation, such as extensive capacity-building in developing countries, fairer trade practices and the transfer of environmentally sound technologies and knowledge to developing countries, including on concessional and preferential terms, as mutually agreed. While the growing number of bilateral, regional and interregional trade agreements occurring outside the multilateral trade system addresses social and development issues to varying degrees, more concerted efforts should be made to ensure that those are aligned with the 2030 Agenda and the Paris Agreement.

59. Many multilateral actors and development cooperation partners are already active in supporting the means of implementation. In the new context, multi-stakeholder partnerships will play a key role in strengthening these and other sustainable development efforts. These partnerships should be inclusive and need to be built upon principles and values, a shared vision and common objectives that place people and the planet at the centre. They should be results-based and capable of supporting integrated approaches to sustainable development in all policy areas. All partners, including new, relevant actors, should be encouraged to gear their assistance towards supporting national efforts to achieve the Sustainable Development Goals.

60. The importance of regional and interregional partnerships has been recognized. In particular, linking country, regional and global programmes offers a suitable platform to confront global and transboundary challenges. The regional dimension in the implementation of the 2030 Agenda is pivotal as it can provide important feedback loops and bridges between processes and initiatives at the global, regional and national levels. This will be highly relevant to informing the design of sustainable development strategies, monitoring and reviewing progress and sharing best practices.

⁴ *World Investment Report 2015* (United Nations publications, Sales No. E.15.II.D.5).

V. Support from the United Nations development system

61. The United Nations has a special responsibility to support countries in implementing the 2030 Agenda and moving from commitments to results. The Organization can most effectively fulfil this role by linking the normative, standard-setting and operational dimensions of its work across the entire system and through assistance to Member States to build capacities and improve data collection and analysis. To do this effectively, the Sustainable Development Goals will need to be embraced across the three pillars of work of the United Nations, namely peace and security, human rights and development.

62. The implementation of the Sustainable Development Goals will challenge the United Nations development system to adapt to the current mindset regarding sustainable development and embrace the fundamental principles of the 2030 Agenda in its ways of working. Results must remain the driving force for United Nations support for national Governments. The universal, integrated and indivisible nature of the Goals create new demands, addressing the interconnections among national, regional and global development challenges, as well as peace and security and human rights. These will have major implications for how the United Nations development system works, from country-level programmatic focus to ways of doing business across entities.

A. Improving coordination, coherence and complementarity

63. The comprehensiveness and complexity of the 2030 Agenda calls upon the United Nations development system to provide integrated support. No single agency, acting alone, can fully support the achievement of the Sustainable Development Goals. Rather, collaboration will be required across United Nations entities and with other development partners to provide coherent, integrated support. The United Nations development system has produced a number of good practices for enhanced coordination, especially through the "Delivering as one" initiative.

64. The United Nations development system needs to improve the way its respective entities work together. This would include improving the coherence of their strategic plans and results frameworks and results-based management and reporting to enable a better measurement of the results of the system as a whole. In support of greater coherence, Member States requested an Economic and Social Council dialogue on the longer-term positioning of the United Nations development system to feed into the preparations for the next resolution on the quadrennial comprehensive policy review (2016-2019), with a view to ensuring a United Nations development system that is fit to deliver on the ambitions of the 2030 Agenda. Phase I of the dialogue was completed in the third quarter of 2015, and phase II is ongoing and will be completed by the third quarter of 2016. Through the dialogue and other vehicles, Member States are making clear their expectations for the United Nations development system in terms of functions, funding, governance, organizational arrangements, capacity, impact and partnerships.

65. In a survey of Member States conducted for the report for 2016 on the quadrennial comprehensive policy review, respondents from programme country Governments were clear in their expectation that the United Nations development system would give higher priority to strengthening national capacities, in particular

in the area of monitoring, review and evaluation. Member States also proposed additional priorities at the national level that the United Nations development system could collectively respond to, including better coordination among the Organization's entities, closer coordination with Governments and other local stakeholders, and strengthened results-based management.

66. Countries are already requesting assistance from the United Nations and other development partners to support national processes to determine priorities, policies and programmes vis-à-vis the 2030 Agenda. The nature of the support coordinated by the United Nations needs to evolve. This could lead to less emphasis on projects and more attention paid to specialized policy advice, institutional capacity development and promoting adherence to international standards and more effective methods of monitoring of progress. Direct programme support may remain important for the least developed countries.

67. Support for policy integration, data-related issues and capacity development are emerging as key domains for better coordinated United Nations support at the country level, requiring the relevant combination of knowledge and expertise within United Nations country teams. Stronger partnerships across the United Nations and beyond would also be needed to translate integrated policies into effective programmes, data collection and analysis, and follow-up and review efforts.

68. The capacity of Governments to generate and use data effectively, including disaggregated data, for planning and policymaking needs to be further developed. The Statistics Division of the Department of Economic and Social Affairs, working closely with the regional commissions of the United Nations, the United Nations agencies and other partners, can provide direct and targeted support for Member States to strengthen statistical and monitoring capacities.

69. During the transition to implementation, United Nations system support for Member States must continue at the same time that new ways of working are being adopted. United Nations entities are adapting to the new environment, with many of them integrating the 2030 Agenda into organizational strategies and action plans. At the system-wide level, the United Nations Development Group has developed a mainstreaming, acceleration and policy support strategy for the 2030 Agenda. The strategy is an interim tool targeted at United Nations country teams and development partners, providing guidance for the mobilization of knowledge and expertise to assist countries in the early phase of the implementation of the Sustainable Development Goals. At the same time, the Development Operations Coordination Office of the United Nations is facilitating the revision of the United Nations Development Assistance Framework guidance and tool kit in order to better align common United Nations work with the new Goals framework.

70. These efforts can be supported by multi-stakeholder partnerships involving a wide array of relevant actors. The elaboration of the 2030 Agenda was informed, in part, by numerous partnerships initiated by the United Nations in cross-cutting areas, such as UN-Water, UN-Energy and UN-Oceans, among others. These partnerships contributed significantly to the innovation and consensus that led to the adoption of the Sustainable Development Goals, and they will continue to be effective tools for partnerships enabled by the United Nations system during implementation.

B. Reinforcing universality by delivering results in diverse national contexts

71. One of the biggest shifts from the Millennium Development Goals to the Sustainable Development Goals is from an agenda focused on the poorest countries to one that sets goals and targets for all countries. While this is to be welcomed as part of the renewed, genuinely global effort to eradicate poverty and achieve sustainable development, it also poses new questions to the United Nations system and its role in supporting policy change, partnerships and the setting of norms and standards in developed countries.

72. Whatever the country conditions, the United Nations development system is being called upon to understand and work in different national contexts to a greater extent than before. Policy support and activities must be firmly grounded in international norms and standards, including on human rights, which apply to all nations, regardless of development status. Traditional country classifications may no longer hold much value in the context of such a universal and integrated agenda that recognizes that each country faces its own mix of resource constraints and development vulnerabilities.

73. Although the Sustainable Development Goals and targets are for all countries, demands at the national level will determine the engagement and collaboration of the United Nations system in support of implementation. As a result, the United Nations development system will need to elaborate differentiated and yet harmonized models of country presence for implementing the Goals in order to meet the needs of programme countries at different levels of development effectively. All countries, however, will be expected to monitor progress towards implementation and join in the global follow-up and review.

74. The United Nations system will also need to focus its attention on strengthening the sustainable development-humanitarian nexus. These areas will need to be better integrated in response to the universal 2030 Agenda aimed at leaving no one behind, including those affected by conflict and complex humanitarian emergencies. Such emergencies can rapidly reverse development gains as the result of sudden, systemic shocks, or because of the cumulative effects of stressors, such as pervasive poverty, environmental degradation, resource scarcity, climate change and gender inequality. Humanitarian and development operations should be more closely linked to maximize synergies across their respective efforts and to reflect more adequately the paradigm shift towards sustainability.

VI. Economic and Social Council system support for implementation

75. Assessing the level of attainment of the Sustainable Development Goals is critical for their achievement, and the United Nations intergovernmental system, through the agreed architecture for follow-up and review, will be responsible for this at the global level. In particular, the Economic and Social Council has an important role to play in coordination, policy review, dialogue and the identification of effective measures of progress for follow-up and review. Such actions can catalyse sustainable development through sharing knowledge and experiences on implementation and supporting resource mobilization efforts.

76. The Economic and Social Council system will use new and existing tools to ensure a robust follow-up and review, and the high-level political forum, held annually under the auspices of the Council and quadrennially under the auspices of the General Assembly, will serve as a central platform. The forum will oversee a network of follow-up and review processes at the global level, in accordance with existing mandates. It will facilitate the sharing of knowledge and experiences and provide political leadership, guidance and recommendations for follow-up. It will also bring together relevant stakeholders, conduct thematic reviews of progress and advance policy coherence at all levels.

77. In accordance with the 2030 Agenda, the functional commissions of the Council as well as other intergovernmental bodies and forums will support the thematic reviews of progress with regard to the Sustainable Development Goals, including cross-cutting issues, which will take place at the high-level political forum, with a view to reflecting the integrated and interlinked nature of the Goals. The Council's subsidiary bodies and other intergovernmental bodies and forums will need to reflect on how the 2030 Agenda affects their respective mandates and areas of work, assess options for ensuring that their respective agendas and working methods can generate voluntary inputs to the forum, as needed, and ensure the necessary engagement with key stakeholders in the 2030 Agenda (see A/70/684). In addition, the Global Sustainable Development Report and the Sustainable Development Goal progress report will also inform global follow-up and review.

78. The Economic and Social Council forum on financing for development follow-up aims to review annual progress with regard to implementing the financing for development outcomes and the means of implementation of the 2030 Agenda, and to promote international coordination for taking any needed corrective action. The inaugural session of the forum, held from 18 to 20 April 2016, was informed by the first edition of the report of the Inter-agency Task Force on Financing for Development. In that report, the Task Force mapped out the commitments and action areas contained in the Addis Ababa Action Agenda and described how the implementation would be monitored going forward. In presenting its framework for monitoring, the Task Force focused on the seven action areas of the Addis Ababa Action Agenda and highlighted specifically the data needed to support the monitoring framework.

79. Follow-up and review are vital for tracking progress, learning from implementation successes and failures and adjusting national implementation strategies and objectives. This could help to drive progress, and not just measure it. Open dialogue led by States and held in conjunction with other partners will help to build more sustainable solutions and ensure that the level of ambition for achieving the Sustainable Development Goals remains high. At the same time, as part of this initial period of implementation, stakeholders should be realistic and constructive in how they engage with follow-up and review processes so early into the implementation period, when baselines are still being established.

80. With the wide perspective that it offers as a system of functional and regional commissions and expert bodies, the Council is well positioned to play a leading role in the integrated approach to the implementation, follow-up and review of the Sustainable Development Goals. Greater coherence and coordination among different Council entities will need to be strengthened. The Council could build on its work for setting norms and standards by expanding its knowledge base through

targeted work on universality, policy integration and leaving no one behind, as well as on new and emerging issues of relevance for the implementation of the 2030 Agenda. As one example, countries will be striving to leverage intersectoral synergies in the implementation of the Goals. This could be informed through relevant, high-quality studies and analyses undertaken by the Council system that identify Goal interlinkages and measures for maximizing positive synergies.

VII. Conclusions and recommendations

A. Implications of a transformative 2030 Agenda

81. Successful implementation of the 2030 Agenda will require addressing the unfinished business of the Millennium Development Goals and achieving the twin objectives of poverty eradication and sustainable development. Efforts need to be built on the spirit of international and intergenerational solidarity.

82. Sustained, strong leadership and political will are required to build the momentum for action. Implementation plans should be designed at all levels, with critical milestones identified and citizens and partners from the whole of Government and society engaged.

83. Policy integration and policy coherence are important means for achieving the 2030 Agenda and should be pursued in recognition of growing interdependence across national borders and thematic sectors.

84. Existing structures and mechanisms should be built upon for global, regional and national coordination, adapting them to the needs of the 2030 Agenda.

85. In the 2030 Agenda, it is recognized that all countries are challenged by sustainability, inequality, vulnerability and poverty eradication, and therefore all Governments will need to decide how to incorporate the Sustainable Development Goals into national planning processes and policies, as well as development cooperation strategies.

B. National implementation

86. Countries will need to build on the momentum of their achievements in the context of the Millennium Development Goals, as well as existing sustainable development strategies and coordination mechanisms, and develop actionable and ambitious national responses to the Sustainable Development Goals. They should pursue implementation by strengthening planning and financing instruments and tools and by leveraging multi-stakeholder partnerships.

87. Ensuring sufficient policy space will be essential to implementing the 2030 Agenda, on the basis of development models, policy approaches and forms of development cooperation in line with national circumstances, while remaining consistent with international rules and commitments.

88. Countries need to use multidimensional measures of poverty and deprivation, as well as increase their use of disaggregated data for development outcomes, to address fundamental structural inequalities.

89. Effective, accountable and inclusive institutions that are transparent and free of corruption are essential for facilitating the achievement of all Sustainable Development Goals.

90. An enabling environment for sustainable development can be achieved through good, transparent governance at the national and global levels, as well as countries taking into account potential policy impacts beyond their borders.

C. Global partnership and means of implementation

91. A revitalized Global Partnership for Sustainable Development and multi-stakeholder partnerships that involve new, relevant actors are key contributors to the 2030 Agenda.

92. Effective multi-stakeholder partnerships will be propelled by well-defined roles, duties and standards to ensure transparency and accountability.

93. The Sustainable Development Goals require a shift to thinking about all means of implementation to eradicate poverty and achieve sustainable development. While financing needs are great and new and existing resources need to be unlocked in support of the 2030 Agenda, technology, capacity-building and trade need to be better directed towards sustainable development.

94. There is no substitute for meeting the existing commitments on official development assistance and for the broader Global Partnership for Sustainable Development. Official development assistance will continue to be particularly critical in countries in special situations.

D. United Nations development system

95. The United Nations development system will need to ensure coherent and integrated support for implementation at all levels by adapting to new ways of working and delivering and improving system-wide funding, strategic planning, implementation and reporting.

96. The United Nations will need to work in diverse contexts and be more effectively engaged in countries in special situations, where resource and capacity gaps are greatest.

97. The support provided by the United Nations development system to Governments for policy integration, data-related issues and capacity development is emerging as a key priority.

98. The United Nations development system should assist in the strengthening of capacity of national statistical systems to ensure access to and the utilization of high-quality, timely, reliable and disaggregated data.

99. The United Nations development system should focus efforts on strengthening the sustainable development-humanitarian nexus to leave no one behind.

E. Economic and Social Council system

100. The Economic and Social Council will play an important role in coordination, policy review and dialogue. The Council should provide effective measures for follow-up and review through the high-level political forum, its forum on financing for development follow-up and its system's segments, functional commissions and forums.

101. The Council system should further integrate the work of the functional commissions and other subsidiary bodies in the implementation, follow-up and review of the Sustainable Development Goals.

102. The Council system should contribute analyses and policy recommendations on new and emerging issues and on universality, policy integration and leaving no one behind.